

EXHIBIT A

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As filed with the Securities and Exchange Commission on May 18, 2007

Registration No. 333-140064-01

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

AMENDMENT NO. 2

**TO
FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

TYCO INTERNATIONAL FINANCE S.A.*

(Exact name of registrant as specified in its charter)

Luxembourg

(State or other jurisdiction of incorporation or organization)

7382

(Primary Standard Industrial Classification Code Number)

98-0518565

(I.R.S. Employer Identification Number)

**17, Boulevard de la Grande Duchesse Charlotte
L-1331 Luxembourg**

Telephone: (352) 464-340-1

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

TYCO INTERNATIONAL LTD.

(Exact name of registrant as specified in its charter)

Bermuda

(State or other jurisdiction of incorporation or organization)

7382

(Primary Standard Industrial Classification Code Number)

98-0390500

(I.R.S. Employer Identification Number)

**90 Pitts Bay Road, Second Floor
Pembroke HM 08, Bermuda**

Telephone: (441) 292-8674

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Judith A. Reinsdorf
Executive Vice President and General Counsel
Tyco International (US) Inc.
9 Roszel Road
Princeton, New Jersey 08540
Telephone: (609) 720-4200**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:

**Robert E. Buckholz, Jr.
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Sean P. Griffiths
Gibson, Dunn & Crutcher LLP
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New York, New York 10166-0193
Telephone: (212) 351-4000
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Approximate date of commencement of proposed sale to the public: As soon as practicable after this registration statement becomes effective.

The registrants hereby amend this registration statement on such date or dates as may be necessary to delay its effective date until the registrants shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

*The registrant was formerly named Topaz International Group S.A. Effective March 1, 2007, the registrant changed its name to Tyco International Finance S.A.

share and accelerate revenue growth by expanding our customer base and by generating new business from our existing customers. In addition, we believe we have opportunities to improve our margins. Our business strategy includes the following strategic priorities:

- *Expand our customer base.* We believe that we have significant opportunities to attract customers and increase our market share by focusing our sales and marketing efforts and our product development efforts on key vertical markets, such as retailer, banking, oil and gas and water.
- *Generate new business from existing customers.* We believe that our customer relationships, enhanced by targeted sales and marketing efforts that emphasize the breadth of our portfolio and that focus on product and service opportunities within each customer's industry, will enable us to increase our market penetration and generate increased sales and service revenue from existing customers.
- *Improve productivity and efficiency.* We intend to increase the profitability of our global portfolio of services and products by focusing on further improvements to our cost structure. We will continue to reduce our manufacturing costs by leveraging our purchasing power to reduce procurement costs and enhancing our manufacturing productivity through an emphasis on key metrics and processes such as Six Sigma.
- *Pursue disciplined acquisition process.* Our strong cash flows will enable us to fund acquisitions that strengthen our product offerings and market positions, as well as increase our revenues and profitability, with a particular focus on our security, flow control and safety products businesses.

Class Action Settlement

On May 14, 2007, we entered into a memorandum of understanding with plaintiffs' counsel in connection with the settlement of 32 purported class action lawsuits. Under the terms of the memorandum of understanding, the plaintiffs have agreed to release all claims against us, the other settling defendants and ten other individuals in consideration for the payment of \$2.975 billion to the certified class and assignment to the class of any net recovery of any claims possessed by us and the other settling defendants against our former auditor, PricewaterhouseCoopers. Defendant PricewaterhouseCoopers is not a settling defendant and is not a party to the memorandum. We and the other settling defendants have denied and continue to deny any wrongdoing and legal liability arising from any of the facts or conduct alleged in the actions.

Pursuant to the terms of the memorandum of understanding, L. Dennis Kozlowski, Mark H. Swartz and Frank E. Walsh, Jr., also are excluded from the settling defendants, and the class will assign to us all of their claims against defendants Kozlowski, Swartz and Walsh. In exchange, we will agree to pay to the certified class 50% of any net recovery against these defendants.

The memorandum of understanding does not address the following securities class actions, which remain outstanding: *Stumpf v. Tyco International Ltd.*, *New Jersey v. Tyco*, *Ballard v. Tyco International Ltd.*, *Sciallo v. Tyco International Ltd.*, *et al.*, *Jasin v. Tyco International Ltd.*, *et al.*, and *Hall v. Kozlowski*. The memorandum of understanding also does not address any consolidated ERISA litigation in which we and certain of our current and former employees, officers and directors have been named as defendants.

Tyco International Finance S.A.

Tyco International Finance S.A., or TIFSA, a Luxembourg company, is a wholly-owned subsidiary of Tyco International Ltd. TIFSA's registered and principal offices are located at 17, Boulevard de la Grande Duchesse Charlotte, L-1331 Luxembourg. Its telephone number at that address is (352) 464-340-1. TIFSA is a newly-formed holding company established in connection with the spin-offs

of our healthcare and electronics businesses to directly and indirectly own substantially all of the operating subsidiaries of Tyco International Ltd., to issue the notes and to perform treasury operations for us. Otherwise, it conducts no independent business.

We have not included separate financial statements for TIFSA, which was formed in December 2006, in this prospectus because its initial capitalization was not material and it will not have any significant operations or assets until shortly before the spin-offs.

Tyco International Ltd.

Tyco International Ltd. is a Bermuda corporation. Its registered and principal office is located at Second Floor, 90 Pitts Bay Road, Pembroke HM 08, Bermuda, and its telephone number at that address is (441) 292-8674. Our management office in the United States is located at 9 Roszel Road, Princeton, New Jersey 08540.

The Spin-Offs

On January 13, 2006, we announced that our board of directors had approved a plan to separate Historical Tyco's portfolio of diverse businesses into three independent, publicly-traded companies—Covidien Ltd., a global leader in developing, manufacturing and distributing medical devices and supplies, diagnostic imaging agents and pharmaceuticals for use in clinical and home settings; Tyco Electronics Ltd., a leading global provider of engineered electronic components, network solutions and wireless systems; and Tyco International, which will be the combination of Tyco Fire & Security and Tyco Engineered Products & Services, a leading provider of electronic security, fire and safety services and products, valves and controls and other industrial products. The separation will occur through tax-free spin-offs of our healthcare and electronics businesses to our shareholders. We refer to these transactions as the "spin-offs."

On [redacted], 2007, the distribution date, each Tyco International shareholder will receive [redacted] Covidien common shares and [redacted] Tyco Electronics common shares for each common share of Tyco International held at the close of business on the record date. Immediately following the distributions, Tyco International's shareholders will own 100% of the common shares of Covidien and Tyco Electronics. Tyco International shareholders will not be required to make any payment, surrender or exchange their Tyco International common shares or take any other action to receive their common shares of Covidien and Tyco Electronics. We anticipate that on the distribution date we will, if approved by our Board of Directors, execute a reverse share split, and as a result, each Tyco International share will be converted into one-fourth of a share.

The notes offered hereby will be offered following the completion of the separation distributions. We do not anticipate offering these notes in the event that the separation distributions are not completed.

Risk Factors

Our business is subject to a number of risks, including the following:

Risks Relating to the Notes

- There may not be a public market for the notes.

Risks Relating to Our Businesses

- Cyclical industry and economic conditions have affected and may continue to adversely affect our financial condition, results of operations and cash flows.